

**INTERROGATORIES TO THE JURY**

1. Did the Commissioner of the Internal Revenue Service make an error by setting a value that was greater than Fair Market Value for the gifts given in 1998 by Mr. Smith to his children?

YES X

NO \_\_\_\_\_

(If you answer "yes" to Question #1, proceed to Question #2. If you answer "no" to Question #1, stop and return to the courtroom. )

2. If you answered "yes" to Question #1, what is the 1998 Fair Market Value of a one percent (1%) limited partner interest in the Smith Family Limited Partnership as of January 5, 1998?

\$ 17,000.

3. If you answered "yes" to Question #1, what is the 1998 Fair Market Value of a one percent (1%) limited partner interest in the Smith Family Limited Partnership as of December 31, 1998?

\$ 16,300.

Jeffrey Miller  
Foreperson

9/28/05  
Date

Don O'Ferrell  
Robert L. Gross  
James E. Pupson  
David C. Larkin

Barry Shourt  
Valerie J. Benson  
Chris S. Bowen